

Message Text

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44

ACTION L-02

INFO OCT-01 EUR-12 ISO-00 CPR-01 SP-02 TRSE-00 SS-15 OMB-01

CIEP-02 RSC-01 /037 W

----- 053080

R 130912Z DEC 74

FM AMEMBASSY MADRID

TO SECSTATE WASHDC649

UNCLAS MADRID 7812

DEPT PASS L/PM

E.O. 11652 N/A

TAGS: PDIP,SP

SUBJECT: SPANISH NOTE ON TAXES ON MISSION PROPERTIES

1. ON DEC 9 EMBASSY MADRID RECEIVED FROM SPANISH MINISTRY OF FOREIGN AFFAIRS NOTA VERBALE #633, DATED DEC 2, CONCERNING DISTRICT OF COLUMBIA TAXES ON PROPERTY PURCHASED IN THE NAME OF GOS FOR USE AS RESIDENCE FOR AMB/PERMANENT OBSERVER TO OAS. FREE TRANSLATION FOLLOWS:

2. TRANSLATION BEGINS.

THE MINISTRY OF FOREIGN AFFAIRS EXTENDS ITS GREETINGS TO THE EMBASSY OF THE USA AND HAS THE HONOR OF INFORMING THAT ON AUG 18, 1972, THE GOS NAMED MR. SUAREZ DE PUGA, MINISTER IN CHARGE OF INTERAMERICAN AFFAIRS IN THE SPANISH EMBASSY IN WASHINGTON, AS AMB/PERMANENT OBSERVER TO THE OAS. MR. SUAREZ HAS EXERCISED HIS FUNCTIONS AS AMB/PERMANENT OBSERVER SINCE THE DATE OF HIS APPOINTMENT TO THAT POSITION IN ACCORDANCE WITH ARTICLE 53 OF THE VIENNA CONVENTION OF 1961 CONCERNING DIPLOMATIC RELATIONS ("THE CHIEF OF MISSION OR ANY OTHER MEMBER OF THE MISSION WITH DIPLOMATIC STATUS MAY REPRESENT AN ACCREDITED STATE BEFORE ANY INTERNATIONAL ORGANIZATION".)

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2. IN MARCH, 1973, THE GOS PURCHASED PROPERTY FOR THE

PURPOSE OF CREATING A RESIDENCE FOR THE SPANISH, PERMANENT OBSERVER TO THE OAS, AND, AT THE SAME TIME, PAID TO THE SELLER THE AMOUNT DUE FOR TAXES ON THE PROPERTY THROUGH JUNE 30, 1973. THE GOVT OF THE DISTRICT OF COLUMBIA NOW HAS DEMANDED PAYMENT FROM THE GOS FOR MUNICIPAL AND OTHER TAXES ON THE MENTIONED PROPERTY FOR THE PERIOD THROUGH JUNE 30, 1974. BECAUSE THE GOS VIEWS THE IMPOSITION OF TAXES, AS IMPROPER, PAYMENT HAS NOT BEEN MADE AND, AS A RESULT, THE DEPARTMENT OF THE TREASURY OF THE DISTRICT OF COLUMBIA HAS ANNOUNCED THAT THE PORPERTY IN QUESTION WILL BE PLACED ON PUBLIC AUCTION IN JAN 1975.

3. THE GOS IS OF THE OPINION THAT MR. SUAREZ DE PUGA, IN HIS CAPACITY AS MINISTER OF THE SPANISH EMBASSY IN WASHINGTON, HAS A RIGHT TO A SERIES OF PRIVELEGES AND IMMUNITIES. SPECIFICALLY, ACCORDING TO ARTICLE 34 OF THE VIENNA CONVENTION OF 1961 CONCERNING DIPLOMATIC RELATIONS, TO WHICH BOTH SPAIN AND THE US ARE SIGNA-TORIES; "A DIPLOMATIC AGENT WILL BE EXEMPT FROM ALL NATIONAL, REGIONAL, OR MUNICIPAL TAXES AND ASSESS-MENTS EXCEPT FOR (B) THOSE TAXES AND ASSESSMENTS AGAINST PRIVATE PROPERTIES WHICH ARE LOCATED IN THE TERRITORY OF THE HOST STATE, UNLESS THE DIPLOMATIC AGENT HOLDS THEM IN THE NAME OF THE ACCREDITED STATE AND FOR THE PURPOSE OF THE FUNCTIONS OF THE MISSION.

4. THE GOS PLANS TO PRESENT AN APPLICATION FOR EXEMPTION BASED UPON THE ABOVE LEGAL ARGUMENTS TO THE DEPT OF STATE. IN ACCORDANCE WITH THE PRINCIPLE OF RECIPRICITY, SHOULD A NEGATIVE RESPONSE BE RECEIVED, THE GOS WOULD BE OBLIGATED TO ACT IN AN ANALOGOUS FASHION AND WOULD DEMAND PAYMENT OF TAXES AND ASSESS-MENTS ON US OWNED PORPERTY IN SPAIN WITH EXCEPTION THOSE SITES USED FOR THE MISSION AND THE RESIDENCE OF THE CHIEF OF MISSION (EXPRESSLY EXEMPTED IN ARTICLE 23-1 OF THE CITED VIENNA CONVENTION)." END OF TRANSLATION.

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5. ORIGINAL OF NOTA VERBALE BEING POUCHED.
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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TEXT, NOTA VERBALE 633, TAXES, DISTRICT OF COLUMBIA
Control Number: n/a
Copy: SINGLE
Draft Date: 13 DEC 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1974MADRID07812
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D740362-0790
From: MADRID
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1974/newtext/t19741237/aaaabfoc.tel
Line Count: 109
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Original Classification: UNCLASSIFIED
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30 JUN 2005

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